

IRISH CHURCH TEMPORALITIES COMMISSION.

[32 & 33 VICTORIA, Ch. 42.]

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REPORT

OF

THE COMMISSIONERS OF CHURCH TEMPORALITIES  
IN IRELAND,

FOR THE YEAR 1875.

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Presented to both Houses of Parliament by Command of Her Majesty.

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1876.

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# REPORT

OF THE

## COMMISSIONERS OF CHURCH TEMPORALITIES

### IN IRELAND,

FOR THE YEAR 1875.

TO HIS GRACE THE MOST NOBLE JAMES, DUKE OF ABERCORN, K.G.,

LORD LIEUTENANT-GENERAL AND CHIEF GOVERNOR OF IRELAND, &c.

We, the Commissioners of Church Temporalities in Ireland, acting upon the recommendation of the Committee of Public Accounts, contained in their Second Report of last Session, that we should in future make periodical Reports to be presented to Parliament, beg leave to submit to your Grace a Report of our proceedings up to the 31st December, 1875, from the 31st December, 1874, being the date down to which our former Report was carried.

Second Report from Committee of Public Accounts, Parl. Paper, 1875, No. 331, page vii.

Before, however, entering upon the proper subject of our Report, we deem it necessary in the first instance to make some observations consequent upon another suggestion made by the same Committee, viz.—

"They also hope that if their recommendation of Reports to be made by the Commissioners be adopted, a future Report will, together with other important information which may be looked for, point out the causes of several compensations and heads of expenditure generally having proved in excess of the amounts anticipated by those most competent to form an opinion." Page xiii, li.

Our Report, therefore, will consist of two parts :—

- 1st. Observations on the excess of expenditure over estimate.
- 2nd. A narrative of the proceedings of the Commissioners during the year 1875.

#### PART I.

##### EXCESS OF EXPENDITURE OVER ESTIMATE.

The Report of the Committee of Public Accounts of last year, after disposing of the objections raised by the Comptroller and Auditor-General to our accounts, suggests that a future Report should "point out the reason of several compensations and heads of expenditure generally having proved in excess of the amounts anticipated by those most competent to form an opinion."

This seems to refer to the excess of compensations and other heads of expenditure over the estimate made by Mr. Gladstone in 1859, when introducing the Irish Church Bill.

Before entering upon this subject, we think it necessary to premise, that the Commissioners appointed under the Act are not in any respect responsible for the accuracy of the estimate, and have no cognisance of it or information respecting it, except what any member of the public can acquire by referring to the pages of Hansard.

We must emphatically repudiate the idea, if such were meant to be conveyed, that we were appointed to work out any particular result, or to verify any calculation.

We were constituted a Court to decide judicially upon the claims for compensation brought before us, and to decide them upon the true construction of the Act, and upon

the evidence laid before us. To have allowed our minds to be influenced by any of the considerations above referred to, or to have taken any cognizance in construing the Act, of the debates in Parliament, or of the changes made in the Bill during its progress through both Houses, or of the observations as to the supposed effect of such changes, or whether the result of a particular construction would be to let in claimants not contemplated by those who introduced the Bill, would have been a gross breach of duty on our part; and whenever Judges have allowed their minds to be influenced by any such considerations they have been reproved by the highest tribunal in the Kingdom.\*

The decisions of the Commissioners were made upon claims regularly lodged and verified, sustained by evidence, heard in open court, and argued by counsel; their judgments were publicly delivered upon their responsibility as Judges; we, therefore, in the observations we are about to make, entirely disclaim all idea of entering into any justification of the decisions—they were made by us in the exercise of our judicial discretion, and are by law final and conclusive.

We are not, therefore, called upon to reconcile the result of our decisions with any preliminary estimate or calculation; we might be content with saying, that so far as the result differs from the estimate, the estimate has turned out to be erroneous. But, as the inquiry suggested by the Committee is one of public interest, and as we possess the means of furnishing satisfactory information upon the subject, having guarded ourselves against misapprehension, we shall now proceed, acting upon the suggestion so made, to point out some of the causes which, though their effect was not fully foreseen at the time, have led to the result which has actually taken place.

In our former Report we have already alluded to the subject in general terms, as follows:—

"The excess of expenditure over the estimate was produced partly by certain changes made in the Bill during its passage through Parliament after the estimate had been made, and partly by the number of persons entitled to compensation having proved much larger than was anticipated."

In our present observations we propose to expand that passage of our former Report, and to point out in detail the operation of some of the amendments.

A comparison of the print of the Bill as introduced by Mr. Gladstone, and upon which his statement was based, with the Act as it received the Royal assent, will show that all the changes made in it during its progress through both Houses were in the direction of allowing more liberal compensation to the disestablished Church; they were proposed avowedly with that object, and were accepted ultimately by the House of Commons with the feeling that such claims ought to be dealt with in a liberal spirit.

The preamble of the Act itself recites that the surplus was to be applied after satisfying all just and equitable claims, words very unusual in an Act of Parliament, and which, with the general frame of the Act, were frequently pressed upon us in argument, to induce us to give what is known as a "liberal" construction to the Act; we never acceded to that argument, but endeavoured to construe the Act according to its natural, ordinary, and grammatical meaning.

1. Curates. The most remarkable change made in the Bill, and from which has arisen a very large excess of compensation over the estimate under the head of incumbents and curates, was that made in the 14th and 15th sections, whereby a deduction of the curate's salary from the incumbent was to be made only "in those cases where a deduction had been made in the case of the same incumbency by the Ecclesiastical Commissioners for five years next before the 1st January, 1869."

This amendment, introduced in the House of Lords and agreed to by the Commons, produced very singular and unexpected results, direct and indirect.

1st. So far as the incumbents were concerned it relieved from deduction all incumbents who were appointed before 1833.

An instance will illustrate how this operated. The Dean of Raphoe had two permanent curates whose salaries amounted to £300 a year. He commuted on an income of £1,266 15s. 9d., whereas but for this amendment it would have been £966 15s. 9d., being the income he enjoyed before the Act; thus he received an increase of £300 a year, and the compensation for the £300 a year payable to his curates was cast upon the general fund.

\* See *Layard v. M. of Donegal*. 8 H. of Lords, p. 472.

2nd. It relieved all incumbents, when from any accident, there was an interval when the deduction had not been regularly allowed for each of the five years.

For instance, the rector of Garrycloyne commuted on an income of £1,060 11s. 3d. He had a curate at a salary of £105 a year. This rector had been appointed since 1833, paid ecclesiastical tax, and therefore would *prima facie* have been liable to deduction of the £105 a year. However, by accident, there was an interval in one of the five years, during which a licensed curate was not employed, and he was therefore not entitled to the deduction. The Commissioners could not deduct the £105 a-year, and his income, which was £955 11s. 3d. before the Act, was raised to £1,060 11s. 3d. without any merit on his part.

A question then arose as to the claim of his curate to be considered permanent, and to be compensated out of the general fund: the claim had been disallowed in the first instance by one Commissioner because there were only thirty-eight Protestant parishioners in the parish, and therefore "the duties to be discharged in the benefice" did not require the appointment of a curate, but it was held on appeal\* that his "length of service" entitled him to be considered permanent, and thus his salary of £105 a year was thrown upon the general fund, and the rector, who employed a curate to assist him in attending to thirty-eight Protestants, found his income increased by the operation of this clause.

Similar instances might be repeated, but the operation of the clause was observed upon by one of the Commissioners in his judgment in the case of the Rev. W. Smyth King, an extract of which is printed in the note.†

Thirdly—All incumbents with incomes under £300 a year, and all incumbents appointing a curate recently, entirely escaped deduction.

The result of the operation of the clause, so far as incumbents are concerned, was, that out of 764 curates, whose salaries might have been deducted from the incumbent, if

\* See "Leading Cases decided under the Irish Church Acts," by W. Leigh Bernard, p. 116.

† "Then comes the proviso, which is in these terms, 'provided that no deduction shall, in the case of any incumbency, be made in respect of a curate's salary under this section, unless a deduction for curate's salary has been made in the case of the same incumbency by the Ecclesiastical Commissioners for Ireland during five years next preceding the 1st day of January, 1869.'

"In order to understand the meaning of this proviso, it is necessary to advert to the provision of the Church Temporalities Act, by virtue of which the deduction was made. The tax thereby imposed upon benefices was assessed upon a valuation of the benefice, and the 20th section of the Act 3 & 4 Wm. IV., c. 37, directs that, 'from the valuation to be made for the purpose of imposing the tax, the Commissioners shall from time to time deduct and allow all rents, syndicals, profits, and other charges, including salaries and stipends of perpetual curates, or licensed assistant curates of any benefice, the incumbent whereof shall be resident in any such benefice.'

"That was a deduction, not from the incumbent, but a deduction from the valuation, whereby the tax was reduced and he was benefited. Any person reading this proviso alone, and not referring to the Church Temporalities Act, would suppose that deduction was used in the same sense throughout the proviso, that a curate's salary should not now be deducted from an incumbent, unless it had been deducted from him for five years by the Ecclesiastical Commissioners. But the word means two quite different and opposite things: the deduction made by the Ecclesiastical Commissioners was a benefit to the incumbent, the deduction to be made under the Act is a deduction from his income; to make one the test of the other is, perhaps, as capricious and extraordinary a piece of legislation as can be imagined; but we must, of course, give the proviso its ordinary grammatical meaning, and carry it out, although it leads to consequences the most unreasonable and unjust, and which the framers of it could not have understood.

"I just mention a few instances of the mode in which this proviso works: the benefit of the deduction of curate's salary from the valuation was only given in case the incumbent was resident, and for a very good reason, as a discouragement to non-residence, and consequently, a rector living abroad, and employing two curates, would not have been entitled to claim this deduction; whereas a resident rector, under the same circumstances, would have been allowed the deduction, and have had his tax reduced. But now by this legislation, the non-resident rector is specially rewarded, the salaries of the two curates cannot be deducted from the absentee rector, because no deduction was made for them by the Ecclesiastical Commissioners, and therefore he will have his curates home-ward paid for him by the Commissioners, and he will receive his income free from any deduction for curate's salary; while his resident neighbour, who discharged the duties of his parish, and kept his curates, and was allowed for them by the Ecclesiastical Commissioners, is liable to have the salaries of the curates deducted from his income.

"Many other such absurd consequences can be pointed out. A rector, who for a year, either from neglect or from inability to obtain a suitable curate, or from the curate not being licensed, failed in getting the deduction for one year, now avoids the liability to pay the curate; while the rector who has taken care to have a licensed curate during the five years, will not receive the benefit conferred upon his more fortunate neighbour of having his curate paid for him by the Commissioners.

"So, incumbents appointed before the Church Temporalities Act passed, and who, therefore, never were liable to the tax, receive the benefit of an addition to their income of the salaries payable by them to their curates, the only difference between the cases being, that the curate whose salary is not deducted may commute without the consent of the incumbent. However, we have only the duty of interpreting and carrying out the Act; and I state these instances of the operation of the proviso to show that we cannot allow ourselves to speculate very much upon the intentions which the wisdom of the Legislature had in introducing the proviso, but must give it its plain and ordinary meaning."—[Judgment of Mr. Justice Lawson, in *Re Rev. W. Smyth King*, reported in Bernard's "Leading Cases," p. 101.]

this amendment had not been introduced, only 153 were found to be legally deductible, thus casting upon the general fund the salaries and commutation of 611 curates.

The financial effect of accepting this amendment was estimated by Mr. Gladstone at "£150,000, or it might be more." If the creation of new interests by appointing curates after the passing of the Act had been prohibited, this would probably have been an accurate calculation.

The indirect effect of this proviso, coupled with the power of appointing curates up to the 1st January, 1871, was, however, much more remarkable, and was probably not foreseen when this amendment was passed.

In order to appreciate the necessary consequences of this change in the structure of the bill, it is right to advert to the condition of the Irish Church at and before the passing of the Act.

The ordinary and average number of stipendiary curates in the establishment at full work may be taken to have been 760. This is the number given in third and fourth Revenue and Patronage Reports published in 1836 and 1837, after excluding those holding small curacies of appropriate or suspended benefices.

This number had at the time of the passing of the Irish Church Act fallen to 563 (making the same exclusion of curates of suspended or appropriate benefices) being a decline of 200.

This reduction was mainly owing to the insecure position of the establishment, and the apprehension that it might soon be reduced or abolished, which prevailed for some time before the measure actually passed. Incumbents under such circumstances were reluctant to make new appointments, fearing that the salaries of the curates would be a burden upon them; vacancies therefore were left unfilled, and bishops were slow to put in action their power of compelling a rector to appoint a curate, if he himself discharged the duties of the parish. That restraint upon fresh appointments would have continued to operate after the Act passed, if it had passed in its original form, for it will be seen on referring to the print of the Bill, that in every case the salary of the permanent curate was to be deducted from the incumbent, and it contained this clause: "The Commissioners shall determine the cases in which a curate is to be deemed a permanent curate, after hearing any objections that may be made to the permanency of the curate by the ecclesiastical person under whom he has been, or is serving." This was quite right and consistent with the then frame of the Bill, for the incumbent was interested in contending that the curate was not permanent, for, if permanent, his salary was deducted from him, but as soon as this liability to deduction was taken away, the interest of the incumbent was reversed.

In the case of appointments to Benefices the Act drew a sharp line, and allowed no new appointment to be made after the passing of the Act, whereas the incumbent's power of appointing a curate was continued until the 1st January, 1871. Now a new appointment made of a curate in that interval, by reason of this proviso, imposed no liability to deduction upon the incumbent, and instead of it being his interest to forbear from appointing, he had a direct interest in making the appointment, for he obtained without expense to himself the aid of a curate, who, if deemed permanent, would be entitled to an annuity out of the general fund; and the bishop, looking to the future supply of clergy and the interests of the Church, was naturally disposed to sanction the appointment, and give his license in all cases in which it could be reasonably shown that the parish required the aid of a curate.

Thus the check of self interest was removed, and the only check imposed in its stead by the Act was that contained in the 15th section, which was introduced subsequently, viz:—

"That the Commissioners shall inquire whether any curate serving as such at any time between the first day of January, one thousand eight hundred and sixty-nine, and first day of January, one thousand eight hundred and seventy-one, is to be deemed a permanent curate, and shall determine the same having regard to the length or term of his service, the duties to be discharged in the benefice, the non-residence, infirmity, or other incapacity of the incumbent, or his habit of employing a curate."

This was a very difficult inquiry to cast upon the Commissioners; it was strenuously argued before us that in all cases where the appointment was duly made in that interval, and sanctioned by the bishop, we were bound to allow it. We did not however accede to this argument, but in every case considered upon the facts brought before us whether the case fell fairly within the Act; we required evidence in each case to satisfy us that it fell within the Act, otherwise we disallowed it. The principle upon which the Commissioners felt bound to act is thus stated in one of the reported cases.

"The discretion vested in the Commissioners under the 15th section as to determining the status of a permanent curate was a difficult and delicate one. By the Act the rector was to retain his power of appointing

a curate up to the 31st December, 1870; and it was for the Commissioners to decide in each case whether the appointment was one required by the exigencies of the parish, and made in the ordinary course of business, and which would probably have been made if the Irish Church Act had not passed.\*

The result was, that 310 claims of persons claiming as permanent curates were disallowed by the Commissioners, and the number of permanent curates whose claims were allowed (excluding as before curates of suspended and appropriate benefices who held annuities of small amount) was 764, a number nearly identical with that given in the Revenue and Patronage Reports above quoted.

It was stated in Parliament that the extension of the power of appointing curates up to the 1st January, 1871, was to enable persons preparing for orders to obtain a status in the Church, and it is not within our province to criticise the policy of any part of the Act.

The result in figures of these changes in the structure of the Bill has been, that there was paid for the commutation of permanent curates (excluding the 12 per cent. bonus which was added during the progress of the Bill through Parliament), £1,546,671 16s. 5d. Mr. Gladstone's estimate for curates' compensation was £800,000, thus showing an excess in this item of £746,671.

### *Bishops, Dignitaries, and Incumbents.*

The next item of excess of expenditure over estimate to be noticed, and one closely connected with the last, is that of Incumbents, &c. :—

2.  
Bishops,  
Dignitaries,  
and Incum-  
bents.

	£
The total amount of commutation money paid under that head, excluding the 12 per cent. bonus, is,	8,198,768
The value of interests still uncommuted is to be added to this, and may be estimated at,	250,000
	<hr/>
Amount estimated,	8,448,768
	<hr/>
Excess, . . . . .	4,900,000
	<hr/>
	£548,768

The duty of the Commissioners, so far as this head was concerned, was simply to ascertain the actual income of the incumbent of which he would be deprived by the Act, and to value this. No discretion was vested in them, and their decision was, in every case, liable under the 42nd section to be reviewed by arbitrators.

The estimate made was probably founded upon the returns of their income, made by the incumbents to the Ecclesiastical Commissioners and to the Established Church Commissioners. Every person of practical experience knows that a return of income made for the purposes of taxation is likely to be less than when it is returned for the purpose of being valued for compulsory purchase. It is the interest of the person in the first case to make it as small as he can, in the second case it is his interest to make it appear as large as he fairly can. Therefore, without imputing any bad faith, it is not a matter of surprise that in many cases the returns of income made to us were greater than those which appeared in the Established Church Commission Report, or in the books of the Ecclesiastical Commissioners. We did very strictly compare each return with the previous ones, and scrutinised them narrowly; but we had no power to bind claimants by their previous returns—we could only examine whether the present ones were sustained. The decisions also were made with the knowledge that the claimant, if dissatisfied, could appeal to arbitration. The arbitrators were principally resorted to when the claimant was dissatisfied with the value placed upon his lands, and it is remarkable that in every arbitration, except one, the awards were against the Commissioners, increasing the amount awarded, and imposing the cost of the arbitration upon the fund.

An amendment was introduced in the 23rd section of the Act, not contained in the Bill, in these terms:—

"Provided that the value of the life interest in any ecclesiastical property of the said Church shall include the benefit if any derived from fines paid on the renewal of leases on an average of fourteen years preceding the 1st day of January, 1869."

This proviso considerably increased the amount awarded, especially in the case of Bishops and Dignitaries.

\* *Is re Rev. Timothy C. O'Connor, Bernard's "Leading Cases,"* p. 118.

We give one instance as an illustration :—

The Archbishop of Dublin in his application to commute claimed under this head an annual sum of £4,998 12s. 7d., the Commissioners allowed him £1,519 2s. 0d., he appealed to arbitration and the award increased the amount to £1,914 7s. 7d.

In respect of glebe houses, garden, and curtilage, the funds of the Commissioners sustained a very heavy loss, which does not appear to have been at all calculated upon. When the incumbent applied to commute, if he included his glebe house, which he usually did, the Commissioners were bound to compensate him for his life interest in the glebe house, garden, and curtilage at its annual or letting value, subject to the appeal to arbitration, if the incumbent thought it was valued too low. They were thus obliged to purchase the incumbent's life interest at the full value, but under the 27th section as amended they were obliged to sell the fee of the glebe house, garden, and curtilage to the Representative Church Body at a nominal value, that is, either ten times the annual value of the site estimated as land, or if there was a building charge, for the amount of such building charge or ten years' purchase of the annual value according to the tenement valuation, whichever was the smaller.

The Representative Church Body under this section demanded 880 glebe houses from the Commissioners at the statutable price. The commuting clergy in each of these cases received 12½ times the annual letting value of the glebe house, garden, and curtilage, that being the average number of years' purchase on commutation for all Ireland as stated in the Commissioners' first Report.

A few instances will show the loss entailed upon the fund by this operation.

The deanery house of Armagh was valued in commutation at £90 a year, it was sold to the Representative Church Body for £108 11s. 1d., the amount of the building charge.

The vicarage house of St. Anne's, situated in one of the best streets in Dublin, was valued in commutation at £110 a year, and was sold to the Representative Church Body for £98 17s. 6d., the amount of the building charge.

The glebe house of Killylea was valued at £50 a year, and was sold to the Representative Church Body at £26 10s. 10d., the statutable value of the site as land, there being no building charge.

These are extreme but by no means exceptional cases, and a calculation may be made of the loss to the fund from this source. The annual value of all the glebe houses, gardens, and curtilages, as estimated for commutation, may be stated at £30,000, multiplying this by 12½, the average number of years' purchase for commutation as already stated, would show that the commutation money paid for the life interest of incumbents in them amounted to about £384,000, while the Commissioners were obliged to sell them to the Representative Church Body for about £120,000, the result being that it would have been £264,000 better for the surplus if the glebe houses, gardens, and curtilages had been made a present of to the incumbents for their lives, and then to the Representative Church Body. In that case they would not have vested in the Commissioners at all and they would have saved the great expense of inspecting, valuing, and mapping all these glebes, and the loss consequent on buying dearly and selling cheaply.

We think the above circumstances, taken with the admitted loss of £150,000 or more, by the loss of the power to deduct curates' salaries sufficiently account for the excess of £544,000 in the amount of compensation to bishops, dignitaries, and incumbents, over the estimate made.

### 3.

#### Advowsons.

The next item of excess of expenditure over estimate, which we shall notice is that of compensation to the owners of advowsons.

The amount estimated to be payable under this head was £300,000; the Commissioners have already paid £719,987, and as there are still some cases outstanding, by reason of title not being deduced, they will have to make further payments, amounting in all to £760,000, thus showing a difference of £460,000 between the estimate and the expenditure. How has this been occasioned?

When the Commissioners proceeded to ascertain and declare these compensations, they employed a skilful actuary to lay down rules for determining the proper amount. Mr. Hanscock, the actuary who undertook this duty, after many conferences with the Commissioners on the subject, devised a system of calculating the compensation which the Commissioners approved of. Many cases were accordingly calculated on this basis, and orders founded upon it were made, but as soon as the result was made known to the claimants, the arbitration clause, the 42nd section, was brought into play, and notice of appeal to arbitration was given in all the cases. With a view to save the heavy



expense of so many arbitrations, in which if defeated the Commissioners would be liable to the costs, which would amount to £100 or £150 in each case, they selected three representative cases, which were put forward together by consent, in order that the Commissioners might either succeed in having their mode of calculation sanctioned and approved of by the arbitrators, or have some other principle laid down which would guide them in their future calculation. The most competent arbitrators were selected, the Right Honorable Dr. Longfield, named by the Commissioners, Dr. Ball, the present Lord Chancellor of Ireland, by the claimants, and Mr. May, q.c., now the Attorney-General, was the umpire. One of the cases selected was a very small benefice, the second of moderate amount, and the third of very considerable annual value. The arbitration took place on the 11th April, 1872. The case was argued by counsel on both sides, skilled witnesses from England and Ireland were examined, judgment was reserved for a considerable time, and finally two elaborate judgments in writing were delivered, in which the three arbitrators agreed. These judgments lay down the mode of calculating the compensation which should be adopted. The pecuniary result of the decision will be most easily seen by the following table. Mr. Watney was the principal witness for the appellants, who proved the mode of calculation which, in his opinion, would prevail in England for valuing an advowson.

Name of Benefice.	Annual Value.	Commissioners' Award.	Mr. Watney's Estimate.	Arbitrators' Award.
	£	£ s. d.	£ s. d.	£ s. d.
1. Donaghy, . . .	125	40 19 10	1,149 17 10	395 16 4
2. Mahonagh, . . .	390	1,854 0 0	4,222 0 0	2,559 5 8
3. Newacade, . . .	624	1,057 0 0	4,332 0 0	3,222 0 0
Total, . . .		2,967 19 10	9,702 17 10	5,877 1 0

The result, therefore, was that the total amount of compensation declared by the Commissioners was doubled by the arbitrators, and, if the English scale had been adopted, it would have been trebled.

The Commissioners very reluctantly acquiesced in this award, but they had no choice in the matter. They directed their actuary to adopt the judgments in his future calculation—to do otherwise would have been to charge the funds with the heavy expense of an arbitration in each case without the probability of a more favourable result.

If the Commissioners' mode of calculation had been maintained before the arbitrators the amount of compensation for advowsons would have been about £380,000, or only £50,000 over the estimate, but the result is that the excess is £460,000.

If the Commissioners had not acted upon the principle of endeavouring to avoid universal arbitration, by laying down a general rule which would be acquiesced in by claimants, the result, so far as they can judge from the arbitrations which have taken place, would have been still more disastrous to the fund. There have been in all only twelve appeals to arbitration in advowson cases, including the three specimen cases above named, of which nine have been already decided, and three are still pending. Although the compensation was ascertained in those nine cases upon the scale laid down by the three arbitrators above named, yet in every one of them the amount was increased, and the Commissioners were saddled with the costs. In the case of Donaghmore the sum offered by the Commissioners was £13,272, which, on appeal, was raised to £19,000. In the case of Drumgonon it was raised from £5,891 to £9,464.

The experience of the working of the arbitration clause in respect of advowsons and life interests is calculated to raise a doubt whether such a tribunal is an eligible one where the claimant is an individual and the defendants represent a public fund.

The next change made in the Bill which we desire to notice is that with respect to private endowments.

4.  
Private Endowments.

The Bill as framed transferred all endowments to the Commissioners, and its 29th clause enabled the Church Body and private donors to reclaim, within certain limits, from the Commissioners the value of such of them as they should show to be within that category—Mr. Gladstone stated that he calculated the value of these at half a million; those inquiries would have been troublesome, and it was suggested, and finally agreed to, that half a million should be paid in discharge of all claims on foot of

private endowments, so that the Commissioners should retain them all, and that these inquiries should be avoided.

This was carried out by the 29th section of the Act—but two very important modifications were made.

1st. By the 70th section the property and endowments of all proprietary and district parochial churches, or endowed chapels of ease, a very large class, were prevented from vesting in the Commissioners and were to be unaffected by the Act.

2nd. By the 29th section the obligation was cast upon the Commissioners of compensating life interests in these private endowments.

The result has been that the bargain so made has been a losing one to the fund. So far as we can ascertain the capital value of the private endowments which have reached the hands of the Commissioners would be about £350,000, for this they have paid £500,000. Besides, the clergy had life interests in all these endowments—Boulter's fund, Robinson's fund, Evans' fund, and others—this, according to the calculation already referred to, would be 12½ times the annual income, which would amount to, at least, £150,000 more, making a loss to the fund, consequent upon this arrangement, of £300,000, without estimating the loss of the endowments taken away by the 70th section.

5. **Bonus on commutation.** The next concession by change in the Bill is the grant of 12 per cent. bonus on commutation, not included in the original estimate; this has imposed on the fund an additional charge of £871,887.

6. **Right of reversion.** The 46th section of the Act is also new, and provides compensation for loss of right of succession. We confined this in construction to legal rights of succession—the payments under it amount to £23,715 5s. 3d.

To sum up then the result of the figures already stated, it will be seen that the changes made in the measure and the operation of certain of its clauses, have, by matters entirely out of the control of the Commissioners, produced an excess over the original estimate as follows:—

	£
1. Curates, . . . . .	746,871
2. Bishops, Dignitaries, and Incumbents, . . . . .	545,748
3. Compensation for Advowsons, . . . . .	460,000
4. Private Endowments, . . . . .	300,000
5. Bonus on Commutation, . . . . .	871,887
6. Succession Claims, . . . . .	23,715
	<hr/>
	£2,951,041

The original estimate of the amount of the liabilities was £3,650,000. If we add to that the above sum of £2,950,000 (in round numbers), which has been the additional burden imposed by the working of the amended clauses, it would make the amount of the liabilities £11,600,000; and deducting that sum from the amount estimated as the value of the property, £16,000,000, it would have shown only an apparent surplus of £4,400,000; but the actual result will not be so unfavourable, because the value of the assets was, according to the calculation of the Commissioners, originally underestimated to the extent of £740,000, and if the anticipations of the Commissioners as to the value of the property are realized, there will be a surplus of over five millions.

Other by compensations and building charges. There are only two other items of the Liabilities included in the entire estimate to be noticed, and in respect of which no change was made in the Bill, viz:—Lay compensation, other than advowsons, which he estimated at £600,000—the actual amount has been about £550,000. Building charges, which he estimated at £250,000—the actual amount has been about £230,000. Thus, in the two instances where no change was made, the estimate and result substantially agree. The conclusion to be drawn from what we have above stated is, that if the measure proposed by Mr. Gladstone had been passed into law in its original shape, the estimate would have been substantially verified, for the deficiency of £460,000 caused by the working of the arbitration clause as to advowsons would have been compensated by the assets turning out more valuable than the estimate stated them to be.

In the great work of putting an end to an establishment which existed for centuries,

and had spread its roots far and wide through the social system, and in which were involved so many various interests, all entitled to claim compensation, it would have been impossible to anticipate beforehand all the complicated and difficult questions that must arise in carrying out such an operation, and any person experienced in such matters will only wonder that the result was even so closely predicted.

The only item in the calculation of the liabilities remaining to be noticed is the cost of the Commission.

It was estimated at £20,000 a year.

The amount paid for salaries of the establishment and allowances for extra service since the beginning of the Commission have been as follows:—

Period.	Salaries			Allowances			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
1839-70*	22,995	11	3	669	16	1	23,664	7	4
1871	17,975	15	2	1,319	1	10	19,294	17	0
1872	19,319	17	4	1,291	0	7	21,110	18	1
1873	19,605	3	2	1,783	8	5	21,388	11	7
1874	19,639	12	8	2,351	2	8	21,990	15	4
1875	20,143	6	5	1,363	15	7	21,506	2	0
Total.	119,289	8	2	9,696	5	2	128,985	11	4

This substantially agrees with Mr. Gladstone's estimate, assuming him to have dealt, as we think he must, with the salaries of the official establishment in his calculation of £20,000 a year.

The establishment was originally organized with the approval of the Treasury, and all changes since made in it have been made with the like approval.

Every regard has been had to economy, consistently with efficiency. The vacancy caused by the death of the Right Honorable G. A. Hamilton was not filled up; the two other Commissioners having undertaken to do all the duties without extra remuneration.

The other incidental expenses of carrying the Act into execution will be found in the following Table:—

Year.	Salaries and Extra Service Allowances.	Travelling Expenses.	Rent, Repairs, Fuel, and Light.	Stationery and Printing.	Postage.	Baker Expenses— Barristers, Valuers, Clerks, &c.	TOTAL Gross Cost.	Special Expenses Incurred by the Irish Church Act, the Annual Amount of which will be Anticipated hereunder.		TOTAL Gross Cost.
								Incidental Expenses for Books to Commissioners, &c., Legal Expenses, &c.	Cost of Audit.	
1839-70* . .	23,656	1,725	1,562	665	900	619	28,129	1,506	—	29,635
1871. . .	29,405	860	732	1,500	871	794	34,162	3,359	860	38,381
1872. . .	21,110	870	493	1,881	724	702	25,980	3,024	1,620	31,124
1873. . .	21,389	654	577	967	851	1,796	26,131	2,220	2,072	30,423
1874. . .	21,991	754	662	1,173	733	1,495	26,974	3,349	2,075	32,498
1875. . .	21,506	987	580	1,519	665	2,170	27,177	2,515	1,574	30,266

The result is, that the total net cost of the Commission and the incidental expenses is upon the average £26,513 a year; and the total gross cost, including costs to claimants and cost of audit, is upon the average £30,647 a year.

When the Commissioners were considering how the large annual revenue which vested in them could be best collected, they received applications for agencies for such collection from almost every locality in Ireland.

If they had made such appointments upon the ordinary terms of 5 per cent. on the collection, it would have amounted to a charge of £23,000 a year, besides involving the multiplication of accounts. They resolved not to appoint a staff of agents, but instead thereof they organized a system of collection in their own office which has worked admirably; and the expense of £26,513 a year already stated as the average net cost of

\* 24th July, 1839, to 31st December, 1870.

the official and incidental expenses of the establishment now covers the cost of the collection of this large annual revenue.

The saving effected by the arrangement thus made may be estimated by reference to a case strictly analogous, that of the Ecclesiastical Commissioners for England. On referring to their Report for the year 1874 it will be seen that in addition to the Official establishment expenses, £29,088 7s. 8d.,—Legal expenses, £15,980 11s. 1d.,—and Surveyors and Actuaries, £14,796 13s. 8d.,—there is charged for Agency, £31,747 3s. 5d.;—this is on the collection of a rental of £840,000 a year, which is larger than our rental,—but the sum of £30,962 a year covers all the expenses of our Commission, including Legal expenses, Surveyors, Actuaries, and Valuers, and the amount received last year, including £728,425 for purchase-money, was £1,397,046.

The establishment has been reduced as opportunity offered, and recently the Commissioners have been able to dispense with the services of seven of the staff of the Ecclesiastical Commissioners for Ireland, whose services were continued as long as they were required, and their offices are now abolished.

We have now, in compliance with the suggestion of the Committee of Public Accounts, pointed out the reasons of the excess of the expenditure above the estimate.

It may be interesting also, without entering into details of figures, to present the probable financial result of the measure *a priori*. Taking it for granted, as will probably be the result, that the property will produce all round twenty-two and a half years' purchase, and that the compensation for life interests is twelve and a half years, which the result has shown to be the case, this would leave ten years' purchase as the residue to be operated on after compensating claimants; this, taking the property at £700,000 a year, Mr. Gladstone's estimate, would leave £7,000,000, not as a net surplus, but a residue after compensating life interests, to bear the other charges.

But in this case it has been weighted with the following charges not in their nature belonging to it, and which have, for the most part, gone in relief of the Imperial Exchequer.

	£	s.	d.
Maynooth, . . . . .	372,331	0	6
Presbyterian Ministers' Compensation and Bonus; Presbyterian Widows' . . . . .	751,625	5	2
Fund; General Assembly's College at Belfast, . . . . .	31,435	6	8
Stamp duty on Merging Orders and Debentures up to this date, . . . . .	22,554	0	0
National Monuments, . . . . .			
Total, . . . . .	£1,177,943	11	11

Thus reducing the probable residue to £5,822,000, which should bear all miscellaneous charges and the cost of the operation.

## PART II.

### PROCEEDINGS OF THE COMMISSIONERS DURING THE YEAR 1875.

The business of the Commissioners during the past year may be classified under the following heads:—

1. Sale of Land let to Tenants and of Perpetuity Rents.
2. Sale of Glebe-houses and Mensal Lands.
3. Sale of Tithe Rent-charge.
4. Collection of Revenue and Purchase-money.
5. Payment of Annuitants.
6. Discharge of Liabilities.
7. Miscellaneous, including management of the Estate.

#### 1. *Lands Let to Tenants.*

Some comparatively small sales of these lands have been effected in the Landed Estates Court, but the great bulk of the land has been offered for sale from this office to the tenants.

During the past year 2,770 offers of sale have been made; 1,470 of these have been accepted, and 400 declined; 900 cases are still pending, the time limited for the receipt of answers not having yet expired.

Compensation to Maynooth, Presbyterian Church, &c.

Yearly and other tenures

There remain to be offered only about 500 holdings, exclusive of property in the Landed Estates Court.

The delay in offering these has been unavoidable, and has arisen from the following causes :—

1. Defective or doubtful title to the lands.
2. Difficulty of identifying the lands out of which the rents received are payable.
3. Difficulties with regard to the procuring of the leases in a few cases of leasehold property.

When we first commenced to offer the Church lands for sale to the tenants occupying them under the provisions of the 34th section of the Irish Church Act, the tenants were not generally prepared to take advantage of the offers. Few were aware of the privileges conferred on them by the Act; as a class they were poor and ignorant, and the offers of sale were often misunderstood.

Many of them thought that the purchase-money demanded would only secure them a lease for ever, and that the rent would still be payable.

The intention and effect of the Irish Church Act is now fully appreciated. The agricultural tenants are almost universally anxious to purchase their farms, and when they do not accept the offer of sale it is generally from inability to pay in cash even one-fourth of the purchase-money, as required by the Act. We think that they are very seldom deterred from buying by the price being in their opinion too high. They would buy their farms on the terms proposed by us if they had the means of doing so.

We have reason for believing that many tenants who were unable to buy, or who misunderstood the offer of sale when first made, will now be glad to purchase. In other cases farms have passed into the hands of persons who would buy them, if they had an opportunity, on the same terms as those offered to their predecessors.

With the object both of carrying out the policy of the Irish Church Act, and also with the view of realizing the full value of the property intrusted to us (better prices being obtainable for land by treating directly with the tenants than by any other mode of sale) we intend to renew our offers to all our tenants who have not bought their farms, before we take any other steps towards selling their lands.

As valuations of all the holdings have already been made these offers will be sent out immediately, and the result will be known within a short time.

The glebe of Ballinrobe, in Mayo, is an example of a class of troublesome and almost worthless property which it was difficult to dispose of in any way.

On about three and a half acres in the outskirts of the village were 120 cabins of a most miserable description. Many consisted of but one room, eight or nine feet square, in a ruinous condition, propped up by the neighbouring houses, and standing only because there was no room to fall.

These were occupied by the very poorest classes, a number of whom spoke Irish only. The rental of the property was £167 a year. Most of the rents were paid to the clergyman weekly and monthly, and would have proved most difficult of collection by the Commissioners. In this case it was necessary to explain the mode and terms of purchase personally to the tenants who had the right of pre-emption, and also to offer the property for sale at a very low rate, as compared with the annual income which had been derived from it. Ultimately it was all sold to the tenants, many of the purchasers obtaining from America the money required.

The glebe lands of Killeavy, in the county of Armagh, exemplify the description of agricultural property we have occasionally to deal with. They comprise 720 acres of light moory land, and are occupied by seventy-two tenants, paying an average rent of £5 9s. each.

Many of these men finding their farms insufficient to support themselves and their families, go to work in England or Scotland for part of the year; yet they have improved their lands by reclaiming the bog, and in some cases have built slated houses.

Thirty of them have purchased their holdings, and all would do so if they could. Many of these small holdings consist of fields unconnected with each other, and to which no defined right of way exists. Three farms, consecutive on the rental, and with areas respectively of fifteen, fourteen, and one and three-quarter acres, are divided respectively into nine, seven, and three fields. Another farm of five acres (rent, £2 17s.) consists of six fields unconnected, and varying in size from one and a half acres to twenty-five perches. A map of a part of these glebe lands (589 acres) is annexed, and with what has been here stated will serve to give some idea of the sort of property we have first to manage and then to sell.

Rights of turbary and commonage constitute a considerable difficulty when farms are offered for sale.

In many cases of small farms the value of these rights was included in and formed a large part of the rent.

It was necessary to inquire into these rights before fixing the price of the farms to which they were attached.

It has frequently been found that on land held by one tenant other tenants had rights of cutting turf, drawing away turfmould, or cutting rushes or sedge. In other cases, again, a number of tenants held land in common in addition to their individual farms, each with a right of grazing a different number of cattle on the common. It will be seen, therefore, that it has been no easy matter to arrive at the value of each farm with its appurtenant rights.

#### *Perpetuity Rents.*

During the past year 125 offers of sale of perpetuity rents (being principally rents of leaseholds converted into perpetuities since our last report) have been made to the payers of the rents, the great bulk of the perpetuity rents having been offered for sale in December, 1874.

The replies to these offers had not been received at the date of our last report, and, therefore, it seems desirable to state here that the total number of perpetuities offered for sale has been 1,750, and that in 712 cases the offers have been accepted. In 323 cases the entire purchase-money, amounting to £368,540 15s. 2d., was paid in cash.

The following tables show the numbers of offers of sale made to tenants, with the results for each year from 1871 inclusive:—

TABLE I.—OFFERS OF PRE-EMPTION MADE TO TENANTS, pursuant to the 34th Section of "The Irish Church Act, 1869."

Year.	Number of Offers.	Gross Annual Rents.	Purchase-Money Demanded.
		£ s. d.	£ s. d.
1871, . . .	927	15,654 16 10	377,448 10 3
1872, . . .	140	1,314 8 11	39,937 18 7
1873, . . .	595	10,438 14 2	381,563 12 4
1874, . . .	4,303	158,103 18 6	3,403,754 9 0
1875, . . .	2,800	30,679 18 3	891,403 3 9
Total, . . .	9,365	207,191 16 8	5,087,106 13 11

TABLE II.—SALES OF LANDED PROPERTY\* (where offers of pre-emption made to Tenants have been accepted and the Purchase-money paid or secured by Mortgage).

Year.	Number.	Annual Rents.	Purchase-Money.
		£ s. d.	£ s. d.
1871, . . .	530	5,315 0 8	96,504 4 8
1872, . . .	248	2,164 2 9	48,977 19 5
1873, . . .	514	11,048 13 2	269,009 6 11
1874, . . .	1,048	15,836 1 9	367,938 15 7
1875, . . .	1,636	48,284 7 7	1,171,074 15 8
Total, . . .	3,818	82,659 5 9	1,973,608 5 1

#### *II.—Sale of Glebe Houses and Mensal Lands.*

During the past year 171 glebe houses, together with so much mensal land in each case as we considered necessary for the convenient enjoyment of the residence, as provided for in the 28th section of the Irish Church Act, have been vested in the Representative Church Body.

We have been able but in comparatively few cases to restrict the amount of land so vested to thirty acres with *See* houses, and ten acres with other ecclesiastical residences.

This, however, caused no loss to the fund, the additional land having been sold for its full market price.

There has been invariably a careful inspection of the houses and lands by one of our officers before the execution of the vesting orders, and the result has generally been that for various reasons in different places the amounts of land necessary for the convenient enjoyment of the residences were found to be considerably in excess of the quantities contemplated by the Act.

\* In 900 cases the time limited for acceptance of offers has not yet expired.

In some cases nearly the whole of the ten acres was found to be taken up in ornamental planting, leaving in remote parts of the country no land for supplying the wants of the house. In other cases the glebe house was at a considerable distance from the public road, rendering it necessary for the convenient enjoyment of the residence to vest a large portion of the intervening land in the owners of the house. In others again the requisite supply of water was not obtainable within the ten acres surrounding the house, either for household purposes or for cattle, and here again additional land was absolutely essential.

Another ground for increasing the amount of land vested has been by reason of the inconvenience that would arise to all parties concerned from severance; for instance, if glebe lands lie alongside the public road, showing a narrow front to the road, and extending a considerable distance back from it, the part next the road must probably be vested with the house in the Representative Church Body, and if the portion behind the house were then severed from the rest there would be no access to it from the public road except through the vested land, and it would be unsealable. This has been a case of frequent occurrence, the result being that we have been compelled under such circumstances to vest in the Representative Church Body a larger amount of land than we should otherwise have done, or than the Act contemplated. The See house and mensal lands of Armagh afford an instance of the necessity we were under of exercising the discretion given to us as to increasing the amount of land to be vested with a See house in the Representative Church Body beyond thirty acres. The whole extent of the mensal lands was 390 acres, enclosed within a high park wall. After a lengthened and minute inspection it was found that having regard to the size and position of the house and offices, the approaches to it from the town, and the configuration of the surrounding grounds, the place would have been entirely spoiled as a residence, and its value destroyed if we had limited the land to be vested to thirty acres. The smallest quantity necessary for the convenient enjoyment of this residence was decided to be eighty-five acres, in addition to the yard, offices, and gardens, which cover ten acres. The amount cut off and sold separately was therefore 295 acres.

### III. Sale of Tithe Rent-charge.

The sale of tithe rent-charge has proceeded but slowly during the past year; payers of the annual charge being either apathetic with regard to purchasing, or entertaining the idea that by waiting they will eventually obtain better terms than those laid down in the Irish Church Act. We have no means of accelerating the process, the terms of purchase being fixed by law.

Tithe Rent-charge.

It is for Parliament to consider the expediency of taking steps to hasten the sale of the tithe rent-charge by limiting the time during which it may be purchased on the loan system. The total value of the tithe rent-charge, as estimated in 1869, was £9,000,000; of this £3,704,724 has been either realized in cash or redeemed on the loan system, leaving £5,294,276 still for sale.

The following Table shows the amount of sales for cash and on loan for each year, since 1871, inclusive:—

Year.	Annual Tithe Rent-charge.			Sales for Cash.			Sales on Loan.			Gross Sales (Capital).		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1871. . . .	2,142	13	10½	48,210	8	7	—	—	—	48,210	8	7
1872. . . .	77,775	2	4½	64,340	13	8	1,595,108	10	9	1,600,458	4	5
1873. . . .	49,690	8	1½	134,631	17	5	911,253	10	1	1,045,285	7	6
1874. . . .	34,119	2	0	36,879	9	4	689,311	7	4	726,190	16	8
1875. . . .	10,601	2	5	40,522	2	9	185,656	13	0	226,578	15	8
Total. . .	173,738	8	9½	323,963	11	9	3,381,530	1	2	3,703,723	12	11

### IV. Collection of Revenue and of Purchase-Money.

The total receipts in cash, exclusive of £826,276 19s. 8d. purchase-moneys secured by mortgage, during the year 1875, amount to £1,397,046. It would be difficult to state accurately how much of this sum of £1,397,046 is revenue and how much purchase-money, all the instalments paid in redemption of tithe rent-charge, and a large portion of those paid in respect of outstanding purchase-money of land being composed of both principal and interest, but taking all receipts as revenue, except cash payments for the purchase of tithe rent-charge and land, the proportions will be as follows: purchase-money, £728,425; revenue, £668,621.

Collection of revenue.

In another part of our Report we have already noticed the satisfactory result of our system of administration and collection, by which we have been enabled to discharge all the duties of our trust, as well as to realize these very large sums of money, at a cost of only £30,647, being about 2·2 per cent. on the amount received in cash, or 1·4 per cent. on the total amount received in cash and secured by mortgage; but we think it well to observe that though the economy of the system of collection is very apparent, its advantages on the whole preponderating, and that it is most popular with the tenantry generally, there is no doubt that the usual method of collecting by agents would be more effectual in some cases. Many tithe rent-charges are almost impossible to recover without persevering and unremitting local inquiry and pursuit, such as the clergyman could formerly carry out himself, but which it is very difficult to effect by correspondence.

Payment of rent from cottier tenants could also be more readily enforced by the visitation of an agent or bailiff than by means of reiterated applications by letter.

The difficulties to be encountered in these respects must be especially taken into consideration when the arrears due from the estate are considered. With regard to the large sums appearing as arrears in our annual accounts, it must also be pointed out that these arrears are mainly nominal rather than real, all rents and tithe rent-charges due in November and December, not being customarily payable till the beginning of the next year though they must be returned as arrears on the 31st December, the day to which the accounts are made up.

#### V.—Payment of Annuities.

Payment of annuities.

The number of annuitants still on the books of the Commission, together with the total amount of their annuities, is shown in the annexed table. Though a large proportion of the annuitants have still the right of commuting their annuities for a capital sum, it is now unlikely that they will avail themselves of it. It is therefore probable that nearly every existing annuity will remain a charge on the funds of the Commission until the death of the recipient.

TABLE of ANNUITANTS.

Description.	Original Number.	Original Amount of Annuities.	Number extinguished by either Death or Commutation.	Present Number.	Amount of present Annuities.
		£ s. d.			£ s. d.
Ecclesiastical Persons, . . . .	1,459	346,529 3 10	1,399	60	17,472 7 4
Permanent Curates, . . . .	921	98,301 14 7	910	11	1,235 0 0
Diocean Schoolmasters, . . . .	14	1,477 12 8	11	3	358 13 0
Clerks, Sextons, &c., . . . .	5,189	30,643 12 6	2,900	289	2,998 9 10
Nonconformist Ministers, . . . .	636	43,879 15 10	599	27	1,992 7 4
Vicars-General, Registrars, &c., . .	49	8,033 17 2	31	11	2,072 14 4
Total, . . . .	6,351	528,855 16 7	5,850	401	26,019 12 6

#### VI.—Discharge of Liabilities.

Discharge of liabilities.

During the year 1875, the following sums have been paid in discharge of our obligations:—

Representative Church Body, . . . .	£632,000
Commissioners for the Reduction of the National Debt, . . . .	£390,000

In order, however, to give a correct idea of the progress made in liquidating the debts of the Commission, it is proper to add, that on the 18th of this month we have made a further payment of £300,000 to the Commissioners for the Reduction of the National Debt.

Therefore, since our report dated 30th January, 1875, we have discharged capital liabilities to the amount of £1,232,000; our debt to the Representative Church Body is now entirely cleared off, and the Commissioners for the Reduction of the National Debt remain our sole creditors.

The total amount advanced to us by those Commissioners under the provisions of the 60th section of the Irish Church Act, was £9,000,000. The repayment of these advances commenced in June last, since which date, as has been stated, £600,000 have been paid, in addition to £312,000 interest (in 1875), leaving our debt to the Commissioners for the Reduction of the National Debt, at the date of this report, £8,400,000.



The arrangement under which the repayment of advances is in future to be conducted was finally settled, after a long correspondence between the Lords of the Treasury, the Commissioners for the Reduction of the National Debt, and ourselves.

On the one hand, the Commissioners for the Reduction of the National Debt strongly contended in the interest and for the convenience of their department of the public service, that repayments of advances should be made only in the September and December quarters of the year, and in sums of not more than £200,000 at a time. On the other hand we pointed out that it would be for the advantage of the funds administered by us, that we should redeem each one of our debentures of £100,000 each, whenever the accumulation of money at our bankers should enable us to do so, but that as that course would be inconvenient to the Commissioners for the Reduction of the National Debt, we proposed to make our repayments in two quarters of the year only, those ending in September and March, instead of in September and December, as the periods respectively of our largest receipts, and of the interest on our loans falling due, were such as would render a payment in respect of capital in the December quarter very inconvenient. It was ultimately settled in deference to the opinion of the Lords of the Treasury, that our redemption of debentures should take place regularly in January and in the September quarter, and that is the present arrangement.

With the object of diminishing as much as possible the loss to our funds from keeping an unemployed balance at our bankers instead of applying it at once to the reduction of our debt, we have made an arrangement with the Bank of Ireland, under which we place "on deposit" all moneys lying to our credit beyond a fixed sum, and receive for such moneys the current rate of interest.

Considering, however, that that rate of interest has averaged but little more than  $1\frac{1}{2}$  per cent. per annum, that the interest accruing on our debt is at the rate of  $3\frac{1}{2}$  per cent., and also that our balance is sometimes very large, the difference in the two rates of interest entails some loss to our funds.

#### VII. Miscellaneous.

Under this head may be comprised calculations and payments of compensation for advowsons and investigations of title, purchases of leases of tithe rent-charge, vesting of burial-grounds; also lettings of land fallen out of lease, lettings of turf-bog, correspondence with the tenantry and tithe rent-charge payers, arrangements of disputes between tenants, in short, the general business connected with the management of a great estate scattered over the whole of Ireland. Miscellaneous business.

During the past year His Honor the Master of the Rolls has sat with the Commissioners to constitute a Court of Appeal, and all the cases of appeal from the order of a single Commissioner—many of them involving important questions of law—have been disposed of.

Our accounts to the 31st December, 1875, and for the whole period of the Commission, are appended.

(Signed),

MONCK,

JAMES ANTHONY LAWSON,

Commissioners of  
Church Temporalities  
in Ireland.

24, UPPER MERRION-STREET, DUBLIN,  
31st January, 1876.



# ACCOUNTS

OF

THE COMMISSIONERS OF CHURCH TEMPORALITIES IN IRELAND.

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I.—FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 1875,

AND

II.—FOR THE PERIOD FROM 26<sup>th</sup> JULY, 1869 (THE COMMENCEMENT OF THE COMMISSION), TO 31<sup>st</sup> DECEMBER, 1875.

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A.—CASH ACCOUNTS, . . . . .	20 & 24
B.—MORTGAGE ACCOUNTS, &c. (Sales of Property on Credit, &c.), . . . . .	22 & 28
C.—SUPPLEMENTAL STATEMENTS, showing Gross Sales of Property (Cash and Credit transactions), . . . . .	22 & 28

ACCOUNTS OF THE COMMISSIONERS OF CHURCH TEMPORALITIES IN IRELAND, UNDER THE PROVISIONS

## L-FOR THE YEAR ENDED

DR.

A—CASH

Section of Principal Act and Am of 1873.			£	s.	d.	£	s.	d.
36		To Balance on the 1st January, 1873 :						
		Cash, . . . . .				43,278	10	11
		Deposit Account, Bank of Ireland, . . . . .				40,000	0	0
						83,278	10	11
		Less—Sub-Accountants, &c. (Crs.), . . . . .				107	9	5
						83,081	1	6
32 and 7 (1873)		To Rents or Payments :						
		Tithe Rent-charge, . . . . .				40,322	9	9
34, 52, & 54		Lands, &c. :						
		1. Perpetuity Rents, . . . . .	236,500	7	10			
		2. Renewable Leaseholds, . . . . .	1,842	13	5			
		3. Yearly and other Tenures, . . . . .	135,635	14	1			
		4. Rights to Mines and Quarries, . . . . .	588	0	0			
						554,624	15	4
						118,966	3	7
37, 38, & 32		Ecclesiastical Residences and Lands, . . . . .				475,290	10	11
						714,113	1	6
31 and 12 (1873)		To CONVERSION OF RENEWABLE LEASEHOLDS INTO PERPETUITIES (Act 3 and 4 WILL IV., c. 37, s. 143 and 155), . . . . .				—		
						14,311	16	9
11 & 12, and 6 (1873)		To Rents, &c. :						
11 and 12		Tithe Rent-charge, . . . . .				239,395	9	11
		Lands, &c. :						
		1. Perpetuity Rents, . . . . .				108,549	6	9
		2. Renewable Leaseholds (including Fines), and other Tenures, . . . . .				90,895	0	6
		3. Mineral Rents and Royalties, . . . . .				708	18	7
						199,448	14	10
11 & 12, and 12 (1873)		To DIVIDENDS AND INTEREST OF MONEY, . . . . .				—		
11						31,794	19	11
		To PRIVATE SUBSCRIPTIONS for Building and Repair of Churches, . . . . .				—		
						390	0	0
		To OTHER HEADS OF RECEIPT, . . . . .				—		
						7,309	17	9
32 and 7 (1872)		To LOAN ACCOUNT—TITHE RENT-CHARGE, Fixed Annual Instalments, . . . . .				—		
32						183,045	13	9
		To MORTGAGE ACCOUNT—LARGED PAYMENT, &c. :						
		Mortgage Monies, . . . . .				6,122	18	0
		Fixed Half-yearly Instalments, . . . . .				22,008	2	8
						28,001	1	8
31		To MORTGAGE ACCOUNT—CONVERTED LEASEHOLDS (Act 3 & 4 WILL IV., c. 37, s. 155)—Mortgage Monies, . . . . .				6,349	7	8
						1,474,673	16	31

Carried forward, —

of "The Irish Church Act, 1869," and "The Irish Church Act, 1869, Amendment Act, 1872."

31st DECEMBER, 1875.

## ACCOUNT.

Ch.

Section of Temporal Act and Act of 1872.		£	s.	d.	£	s.	d.
14	By COMPENSATIONS, ANNUITIES, GRANTINGS, &c.:						
15	For Life Annuities to Archbishops, Bishops, and Incumbents, . . . . .	13,277	0	0			
16	For Life Annuities to Perambulators, Curates, . . . . .	1,502	12	2			
18	For Life Annuities to Dissolution and Dissident Schoolmasters, . . . . .	338	12	0			
19	For Life Annuities to Clerks, Sextons, and others holding freehold offices, . . . . .	2,090	10	7			
42	For Life Annuities to Vicars-General and other officers, for loss of fees, &c. . . . .	2,314	19	5			
43	For Compensation to Deputy Registrars and others, for loss of office, . . . . .	10	0	0			
							24,549 14 11
22	By COMPENSATION OF ANNUITIES, &c.:						
	Of Archbishops, Bishops, and Incumbents:						
	Compensation Money, . . . . .	4,648	6	7			
	Bonus (10 per cent. added), . . . . .	430	14	0			
					4,484	0	7
22	Of Perambulators:						
	Compensation Money, . . . . .				1,091	19	5
16	Of Clerks, Sextons, and others, . . . . .				5,536	0	0
4 (1872)	Of Vicars-General and other Officers, . . . . .				833	12	2
					4,824	1	0
							11,223 19 2
33	By COMPENSATIONS OF CHURCH:						
	Installments paid to The Representative Church Body, . . . . .				669,000	0	0
	Interest, . . . . .				14,361	7	7
							683,361 7 7
24, 30, 40, 6	By BUILDING CHARGES, . . . . .				—		
							2,429 15 9
5 (1870)	By COMPENSATION TO LAY PATRONS, . . . . .				—		
							15,447 18 2
11 and 12	By CHARGES AND INSURANCES AFFECTING PROPERTY, . . . . .				—		
							1,732 2 7
30	By BURNING DOWNS—Life Annuities, . . . . .				—		
							1,855 15 4
34	By REVENUES ATTENDANT ON SALES OF PROPERTY, . . . . .				—		
							178 5 0
11 and 12	By RENT ABATEMENTS (FOUR-THIRDS ALLOWED, &c.), . . . . .				—		
							30,032 13 2
33	By PROPORTION OF INCOME PAID OVER TO THE CLERGY, . . . . .				—		
							331 8 0
11 and 12	By ALLOWANCES TO TRAVELLERS (IMPROVEMENTS, Repairs, &c.), . . . . .				—		
							22 0 0
11 and 12	By THREE RENT-CHARGES PAID, . . . . .				—		
							190 8 11
11 and 12	By QUOT AND CROWN RENTS PAID, . . . . .				—		
							0 15 10
11 and 12	By RATES, TAXES, &c., . . . . .				—		
							458 10 5
49	By EXPENDITURE UNDER 47TH SECTION OF "The Irish Church Act, 1869":—						
	For Repair of Churches, . . . . .				18	7	0
	For Church Requisites, . . . . .				320	17	11
							297 4 11
—	By OTHER HEADS OF EXPENDITURE, . . . . .				—		
							1,015 17 7
5 and 6	By EXPENSES OF THE COMMISSIONERS:						
	Establishment—						
	Salaries and Allowances, . . . . .				20,032	2	0
	Incidental Expenses (Travelling Expenses, Rent of Office, Stationery and Printing, Postage, Costs and Expenses of Clergymen in establishing churches, &c.), . . . . .				4,531	5	6
							24,563 7 6
	Legal Board, . . . . .						2,541 19 5
	Advocates and Surveyors' Branch, . . . . .						2,035 8 7
	Bulfinch, Beg-vent Collectors, &c., . . . . .						83 14 4
	Audit of Accounts—Cost of Audit, . . . . .						1,974 11 1
							30,901 16 2
44	By COMPENSATION AND SUBVENTION ALLOWANCES OF THE COMMISSIONERS AND OFFICERS OF THE late Ecclesiastical Commission, . . . . .				—		
							2,423 5 0
39 to 61	By INTEREST AND CHARGES ON LOANS:						
	Interest of Advances from National Debt Commissioners, . . . . .				312,330	0	0
	Stamp Duty on Debentures, . . . . .				115	0	0
	Bankers' Commission on Remittances between England and Ireland, . . . . .				258	15	0
							312,703 15 0
							1,076,579 14 2
	Carried forward, . . . . .						

ACCOUNTS OF THE COMMISSIONERS OF

L.—FOR THE YEAR ENDED

DR.

A.—CASH

Section of Principal Act and Act of 1876.		Brought forward.	£	s.	d.
11	To GRASS-ROOTS ADVANCES—Joint Board of First Fruits (Acts 3 & 4 Will. IV., c. 37, s. 56, and 1 & 2 Vict., c. 109, s. 48)—Installments.		1,474,872	16	11
11	To GRASS-ROOTS MORTGAGES (Acts 23 & 24 Vict., c. 180, s. 30, and 14 & 15 Vict., c. 73, s. 20): Installments.		11	4	1
29	To PRINCIPAL DEBENTURES AND OTHER TRUST FUNDS.		19	15	4
-	To PROPERTY AND INCOME TAX (Act 16 & 17 Vict., c. 34, s. 5).		0	12	7
-	To SECURITIES SOLD: £24,000 Stock.		4,422	12	5
29 to 31	To THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT—For Advances.		22,087	0	0
			200,000	0	0
			£	1,701,254	16 4

B.—MORTGAGE

(SALES OF PROPERTY)

HEAD OF ACCOUNT.	Balance on the 1st January, 1876.	Mortgage Money, &c. (Principal).	Interest prospectively receivable in respect of Mortgages loaned by Bank of Ireland.	Total.
To SALES OF PROPERTY:	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Title Rent-charge.	7,007,078 13 2	155,036 13 0	233,677 18 6	7,456,796 4 8
Lands:				
Perpetuity Rents.		498,860 2 6		
Renewable Leaseholds.	550,595 3 3	2,339 0 0		
Yearly and other Tenures.		186,624 0 8	211,353 4 9	1,292,333 13 7
Ecclesiastical Buildings and Lands.		12,132 4 5		
To CONVERSION OF RENEWABLE LEASEHOLDS INTO PERPETUITIES.	203,029 5 4	10,544 19 1	—	213,414 4 5
To GRASS-ROOTS ADVANCES, Joint Board of First Fruits.	30 11 3	—	—	30 11 3
To GRASS-ROOTS MORTGAGES.	474 16 6	—	—	474 16 6
	£ 7,793,713 3 6	826,376 19 6	445,031 3 2	9,065,121 6 7

C.—SUPPLEMENTAL

SALES OF PROPERTY

HEAD OF ACCOUNT.	Actual Value.
Title Rent-charge.	£ s. d.
Lands:	
Perpetuity Rents.	10,601 2 5
Renewable Leaseholds.	55,180 19 9
Yearly and other Tenures.	15,086 13 6
Rights to Mines and Quarries.	
Ecclesiastical Buildings and Lands.	
Conversion of Renewable Leaseholds into Perpetuities.	

TOTAL SALES OF PROPERTY IN THE YEAR 1876.

IRISH CHURCH TEMPORALITIES COMMISSION,

31st January, 1876.

## CHURCH TEMPORALITIES IN IRELAND—continued.

31st DECEMBER, 1875—continued.

ACCOUNT—continued.

CR.

Section of Parliament Act and Act of 1872.		Brought forward.	£	s.	d.	£	s.	d.	
14 (1872)			—	—	—	1,876,372	14	2	
34	By SEAMY DUTY ON MESSING ORDERS, &c.		—	—	—	5,286	10	0	
34	By PROPERTY AND INCOME TAX (Act 16 & 17 Vict., c. 34, s. 5),		—	—	—	4,706	16	6	
34	By SECURITIES PURCHASED: £9,329 In. St. Stock.		—	—	—	9,788	0	7	
34	By THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT: For ADVANCE REPAIRS.		—	—	—	200,000	0	0	
34	By BALANCE on the 31st December, 1874:					1,285,418	7	3	
	Cash.		45,939	9	6				
	Deposit Account, Bank of Ireland.		200,000	0	0				
			£	605,939	9	6			
	Less—Sub-Accountants, &c. (Cr).			134	6	3			
						305,796	3	1	
						£	1,701,314	10	4

STOCK BALANCE, 31st December, 1875.							
	Stock.			Value.			
	£	s.	d.	£	s.	d.	
New Three per Cent. Annuities.	34,744	12	4	37,691	4	4	
Stock, Bank of Ireland.	15,519	0	0	45,585	10	0	
	£	50,263	12	4	75,876	14	4

## ACCOUNTS, &amp;c.

ON CREDIT, &amp;c.)

HEAD OF ACCOUNT.	Received in Cash.	Balance on the 31st December, 1875.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
By TITHES REPT-GRANTS: Fixed Annual Instalments, . . . . .	100,040 13 2	* 7,303,651 11 6	7,303,796 4 8
By LENDING PROCEEDS, &c.: Mortgage Money, . . . . . Fixed Half-yearly Instalments, . . . . .	6,132 10 0 22,668 3 5	} 1,300,392 14 4	1,396,395 15 7
By CONVERSION OF REMUNERABLE LEASWARDS INTO FORTHRIGHTS: Mortgage Money, . . . . .	6,500 7 2		
By GREEN-MONEY ADVANCES, LATE BOARD OF FIRST FRUIT: Instalments, . . . . .	11 4 1	211,055 17 5	217,414 4 5
By GREEN-MONEY MORTGAGES: Instalments, &c. . . . .	19 15 4	454 15 4	474 10 8
<p>* These Balances of £7,303,651 11s. 6d. and £1,300,392 14s. 4d. include the appropriate amount of the fixed instalments which will become payable (in the manner of a terminable annuity) in redemption of purchase-money with interest for the entire period of each sale.</p>			
£	168,250 1 0	8,675,782 5 7	9,007,023 6 7

## STATEMENT.

IN THE YEAR 1875.

PAID.						Gross Sales (Deposits).					
For Cash.			On Credit.								
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
40,899	2	9	165,055	13	0	215,378	13	9			
696,600	7	10	458,860	2	6	825,490	10	4			
1,919	13	5	2,132	0	0	5,374	13	5			
155,055	14	1	180,024	0	8	341,079	14	9			
505	0	0	—	—	—	505	0	0			
118,945	3	7	15,659	4	5	132,025	6	0			
14,311	14	9	10,544	19	1	24,855	13	10			
£728,434	18	5	825,478	19	8	1,554,701	18	1			

A. J. PHIPPS,

Accountant to the Commissioners.

## REPORT OF THE COMMISSIONERS OF

ACCOUNTS OF THE COMMISSIONERS OF CHURCH TEMPORALITIES IN IRELAND, under the provisions of

IL—FOR THE PERIOD, FROM 26th JULY, 1969 (THE COMMENCEMENT

Dis.

A.—CASH

[illegible]

*Carroll Howard*

— € 1.775.772 10 2



"The Irish Church Act, 1869," and "The Irish Church Act, 1869, Amendment Act, 1872"

OF THE COMMISSION, TO 31st DECEMBER, 1875.

ACCOUNT.

CR.

Section of Parliament Act and Act of 1871.			£	s.	d.	£	s.	d.
	By COMPENSATIONS, ANNUITIES, GRANTIES, &c.:							
14	For Life Annuities to Archbishops, Bishops, and Incumbents, . . .		460,881	11	1			
15	For Life Annuities to Permanent Curates, . . .		90,768	12	1			
15	For Gratuity to Curates not entitled to compensation as Permanent Curates, . . .		33,469	0	0			
16	For Life Annuities to Deacons and District Schoolmasters, . . .		3,335	9	8			
16	For Life Annuities to Clerks, Sextons, and others holding freehold offices, . . .		49,332	15	7			
17	For Gratuity to certain persons not entitled to compensation, . . .		4,635	10	0			
45	For Life Annuities to Vicars-General and other officers, for loss of fees, &c. . .		21,606	15	3			
45	For Compensation to Deputy Registrars and others, for loss of office, . . .		3,960	13	4			
45	For Compensation to Vicars-General, &c., for loss of fees, . . .		2,112	17	6			
46	For Compensation to the Chancellor and Proctors of Christ Church, Dublin, &c. . .		25,715	5	5			
						635,350	7	6
	By COMPENSATION OF ANNUITIES, &c.:							
23	Of Archbishops, Bishops, and Incumbents—							
	Consentation Money, . . .	3,192,708	15	0				
	Bonus (12 per cent. added), . . .	692,988	17	2	3,885,697	10	2	
23	Of Permanent Curates—							
	Consentation Money, . . .	1,546,671	16	5				
	Bonus (19 per cent. added), . . .	185,501	17	7	1,732,173	14	0	
					7,550,361	4	2	
3 (1873)	Of Diocesan Schoolmasters, . . .				15,714	19	6	
3	Of Clerks, Sextons, and others, . . .				571,399	6	7	
4 (1873)	Of Vicars-General and other Officers, . . .				73,353	5	4	
4 (1873)	Of Assessors under 44th Section, . . .				28,265	12	1	
					8,040,375	34	8	
31	By INVESTMENT OF CONSOLIDATION MONEY (paid to The Representative Church Body), . . .				—	292,968	5	10
24, 40, 46, and 5 (1873)	By BUILDING CHARGES, . . .				—	299,347	16	2
18	By COMPENSATION TO LAY PERSONS, . . .				—	719,987	9	8
29	By PRIVATE ENDOWMENTS (paid over to The Representative Church Body), . . .				—	300,000	0	0
25	By NATIONAL MOVEMENTS—Maintenance, . . .				—	23,554	0	0
33	By LEASES OF TITHES RENT-CHARGE—Purchase of, . . .				—	50,196	13	4
3 (1873) and 11 and 12	By CHARGES AND INSURANCES AFFECTING PROPERTIES, . . .				—	38,179	10	0
46	By PAYMENTS TO PERSONS ATTACHED TO ECCLESIASTICAL OFFICES between 25th July, 1868, and 1st January, 1871, . . .				—	10,546	4	1
29	By BROTHER DOVING: Life Annuities, . . .				46,120	6	1	
29	Consentation of Annuities—							
	Consentation Money, . . .		549,590	4	0			
25	Bonus (12 per cent. added), . . .		65,766	10	2	615,356	14	2
40	Widow and Orphan Fund, Syed of Ulster, . . .				5,124	0	0	
40	Other Widows' Funds, . . .				19,035	16	3	
40	Ministry Payments to Widows' Funds, . . .				16,000	9	3	
40	Clerks of the Synod, . . .				2,131	12	4	
40	General Assembly's College at Belfast (Salaries and Buildings), . . .				52,775	19	2	
40	Non-Subsisting Associations of Presbyterians, . . .				4,200	0	0	
					731,625	5	2	
40	By COLLEGE OF MATHRUH, . . .				—	372,331	0	6
24	By EXPENSES ATTENDANT ON SALES OF PROPERTIES, . . .				—	311	16	7
	Carried forward, . . .				—	11,755,280	3	6

D

ACCOUNTS OF THE COMMISSIONERS OF CHURCH TEMPORALITIES IN IRELAND, for the period, from

II.—FOR THE PERIOD, FROM 26th JULY, 1869 (THE COMMENCEMENT

Dr.

A.—CASH

Section of Principal Act and Act of 1872	Brought forward, .	£	s.	d.	£	s.	d.
		—	—	—	1,775,779	19	2
11 & 12, and 6 (1872) 11 and 12	To Rents, &c.:						
	Tithe Rent-charges, . . . . .	1,420,350	2	6			
	Lands, &c.:						
	1. Perpetuity Rents, . . . . .	448,965	8	6			
	2. Recoverable Leaseholds (including Fines), and other Taxes, . . . . .	478,298	17	7			
	3. Mineral Rents and Royalties, . . . . .	5,071	17	7			
		932,330	3	8	2,305,609	0	2
11 & 12, and 13 (1872) 11	To DIVIDENCES AND INTEREST OF MONEY, . . . . .	—	—	—	93,084	14	10
11	To CHARGE ON THE SUE OF ARCADES (Act 3 & 4 WIL IV., c. 37, s. 56), . . . . .	—	—	—	13,300	0	0
11	To CHARGE ON THE SUE OF DERRY (Act 3 & 4 WIL IV., c. 37, s. 56), . . . . .	—	—	—	21,839	2	7
11	To PAYERS SUBSCRIPTIONS for Building and Repair of Churches, . . . . .	—	—	—	9,651	2	2
11	To ECCLESIASTICAL TAX (Act 3 & 4 WIL IV., c. 37), . . . . .	—	—	—	47,485	19	7
30 and 7 (1872) 32	To OTHER HEADS OF RECEIPTS, . . . . .	—	—	—	55,175	4	9
	To LOAN ACCOUNT—TITHES RENT-CHARGES, Fixed Annual Instalments, . . . . .	—	—	—	430,967	17	11
	To MORTGAGE ACCOUNT—LANDS FRODUCT, &c.:						
	Mortgage Money, . . . . .	7,736	14	8			
	Fixed Half-yearly Instalments, . . . . .	28,384	12	0	46,300	6	6
31	To MORTGAGE ACCOUNT—CONVERTED LEASEHOLDS (Act 3 & 4 WIL IV., c. 37, s. 133)—Mortgage Money, . . . . .	—	—	—	20,380	0	1
11	To GLASSBORO ADVANCES—Irish Board of First Fruits (Acts 3 & 4 WIL IV., c. 37, s. 38, and 1 & 2 Vict., c. 100, s. 45)—Instalments, . . . . .	—	—	—	11,991	19	4
11	To GLASSBORO MORTGAGES (Acts 23 & 24 Vict., c. 180, s. 30, and 14 & 15 Vict., c. 78, s. 30):						
	Instalments, . . . . .	5,587	8	2	6,027	16	2
	Returned by Mortgagees, . . . . .	450	6	1	10,048	10	9
20	To PROMISE BOUNTIES AND OTHER TRUST FUNDS, . . . . .	—	—	—	34,459	11	8
—	To PROPERTY AND INCOME TAX (Act 16 & 17 Vict., c. 34, s. 5), . . . . .	—	—	—	573,030	8	9
—	To SECURITIES SOLD: £571,322 15s. 1d. Stock, . . . . .	—	—	—	8,000,000	0	0
30 to 61	To THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT—For Advances (vide per contra),*	—	—	—	14,322,709	5	11

## \* LIABILITY TO THE NATIONAL DEBT COMMISSIONERS.

Total Amount of Advances, . . . . .	£ 9,000,000
Paid off in 1873, . . . . .	300,000
Liability on the 31st December, 1873, . . . . .	8,700,000

NOTE.—A further payment of £200,000 having been made on the 31st instant, this liability is reduced to £8,500,000 at the date of this Report.

£14,322,709 5 11

26th July, 1869 (the commencement of the Commission), to 31st December, 1875—continued.

OF THE COMMISSION), TO 31st DECEMBER, 1875—continued.

ACCOUNT—continued.

CR.

Section of Financial Ac- count of 1875, 11 and 12	Brought forward.	£	s.	d.	£	s.	d.
		—	—	—	11,765,390	3	8
11 and 12	By RENT ALLOWANCES (Foot-note allowed, &c.),	—	—	—	110,270	7	9
35	By PROPORTION OF INCOME PAID OVER TO THE CLERGY,	—	—	—	103,963	4	8
11 and 12	By ALLOWANCES TO TREASURERS (Improvements, Repairs, &c.),	—	—	—	321	11	0
11 and 12	By THREE RENT-CHARGES PAID,	—	—	—	1,268	7	10
11 and 12	By QUITY AND CHURCH RENTS PAID,	—	—	—	2,312	3	8
11 and 12	By RATES, TAXES, &c.,	—	—	—	5,704	5	10
43	By EXPENDITURE UNDER 46TH SECTION OF "The Irish Church Act, 1859;"— For Building and enlarging Churches,	—	—	—	92,334	19	8
49	By EXPENDITURE UNDER 46TH SECTION OF "The Irish Church Act, 1859;"— For Repair of Churches, For Church Requisites; Salaries of Clerks, Sextons, &c.,	70,212	10	6	135,201	14	11
11	By STIPENDS AND OTHER PAYMENTS for which the late Ecclesiastical Commissioners were liable,	—	—	—	48,920	14	1
—	By OTHER HEADS OF EXPENDITURE,	—	—	—	26,965	14	5
5 and 8	By EXPENSES OF THE COMMISSION: Establishment— Salaries and Allowances, Local Expenses (Travelling Expenses, Rent of Office, Stationery and Printing, Postage, Costs and Expenses of Clergymen in establishing claims, &c.),	105,830	10	8	140,223	3	4
	Legal Branch, Architects and Surveyors' Branch, Bailiffs, Beg-rum Collectors, &c., Audit of Accounts—Cost of Audit,	43,283	13	2	15,511	14	1
					12,839	2	1
					1,375	6	9
					7,924	18	5
37		—	—	—	183,831	4	8
44	By COMPENSATION AND REIMBURSEMENT ALLOWANCES of the Commissioners and Officers of the late Ecclesiastical Commission,	—	—	—	19,691	6	0
50 and 51	By INTEREST AND CHARGES ON LOANS: Interest of Advances from National Debt Commissioners, Stamp Duty on Debentures, Bankers' Commission on Remittances between England and Ireland,	1,067,690	16	9	1,183,471	15	0
7 and 10 (1879)	By STAMP DUTY ON MORTGAGE ORDERS, &c.,	—	—	—	20,283	4	3
11	By GRANTS-IN-AID ADVANCES—into Board of First Fruits (Acts 3 & 4 Will. IV., c. 37, s. 55, and 1 & 2 Vict., c. 103, s. 43)—For repayment of sums overcredited in the Accounts of the late Commission,	—	—	—	190	12	0
11	By GRANTS-IN-AID MORTGAGES (Acts 23 & 24 Vict., c. 160, s. 30, and 14 & 15 Vict., c. 78, s. 26)—Advanced in Cash,	—	—	—	3,058	1	9
29	By PREMISES BOUGHTEN AND OTHER TRUST FUNDS,	—	—	—	12,111	19	9
—	By PROPERTY AND INCOME TAX (Act 16 & 17 Vict., c. 54, s. 5),	—	—	—	20,791	3	8
36	By SECURITIES FORWARDED:— £233,745 St. Od. Stock,	—	—	—	241,878	5	7
—	By THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT—For Ad- vances repaid (vide per contra),	—	—	—	300,000	0	0
33	By BALANCE ON the 31st December, 1875:— Cash, Deposit Account, Bank of Ireland,	45,930	9	8	14,215,904	0	12
		390,000	0	0			
	Less—Sub-Accountants, &c. (Crs.),	306,990	9	8	306,796	8	1
		131	6	8			
		—	—	—	14,232,280	5	11

ACCOUNTS of the COMMISSIONERS of

## II.—FOR THE PERIOD, FROM 26th JULY, 1869 (THE COMMENCEMENT

## B.—MORTGAGE

Dr.

(SALES OF PROPERTY

HEAD OF ACCOUNT	Balances on the 26th July, 1869.	Mortgage Money, &c. (Purchases).	Balances previously receivable in respect of Mortgages completed by fixed instalments.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To SALES OF PROPERTY:				
Title Rent-charge, . . . . .	—	3,381,730 1 2	4,338,800 8 3	7,740,029 9 3
Lands:				
Perpetuity Rents, . . . . .	—	437,402 17 3	392,610 0 4	1,400,002 1 0
Renewable Leaseholds, . . . . .	—	2,132 0 0		
Yearly and other Tenures, . . . . .	—	437,476 9 10		
Ecclesiastical Residences and Lands, . . . . .	—	45,100 13 7		
To CONVERSION OF RENEWABLE LEASEHOLDS INTO PERPETUITIES, . . . . .	39,455 6 4	302,360 11 0	—	391,745 17 4
To GREEN-HOUSE ADVANCES, INR. Board of First Fruits, . . . . .	31,144 2 0	—	—	31,144 2 0
To GREEN-HOUSE MORTGAGES, . . . . .	49,355 7 3	3,023 1 0	—	53,378 8 3
£	93,805 15 7	4,004,325 14 7	4,751,309 8 7	9,455,796 18 9

## C.—SUPPLEMENTAL

## SALES OF PROPERTY FROM 26th JULY,

HEAD OF ACCOUNT.		Annual Value.
	£ s. d.	£ s. d.
Title Rent-charge, . . . . .		173,738 8 10
Lands:		
Perpetuity Rents, . . . . .		41,900 0 1
Renewable Leaseholds, . . . . .		—
Yearly and other Tenures, . . . . .		40,451 3 11
Rights to Mines and Quarries, . . . . .		—
Ecclesiastical Residences and Lands, . . . . .		—
Conversion of Renewable Leaseholds into Perpetuities, . . . . .		—
TOTAL SALES OF PROPERTY, . . . . .		

IRISH CHURCH TEMPORALITIES COMMISSION,

31st January, 1876

NOTE.—The foregoing Accounts show (I.) the Cash transactions of The Commissioners of Church Temporalities 31st December, 1875, and for the period from the commencement of the Commission to 31st December the 31st December, 1875, by Tenants and Payors throughout Ireland, are in a forward state of preparation, but

CHURCH TEMPORALITIES in IRELAND—continued.

OF THE COMMISSION), TO 31st DECEMBER, 1875—continued.

ACCOUNTS, &amp;c.

ON CREDIT, &amp;c.)

Ca.

HEAD OF ACCOUNT	Received in Cash	Discharged as Debts or in Satisfaction of	Balance on the 31st December, 1875.	TOTAL
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By TITHES RENT-CHARGE: Fixed Annual Instalments, . . . . .	434,667 17 11	—	*7,368,563 11 5	7,740,636 9 5
By LENDED PROPERTY, &c.: Mortgage Money, . . . . .	7,724 14 8	}	*1,365,592 14 4	1,409,592 1 0
Fixed Half-yearly Instalments, . . . . .	38,584 12 0			
By CONVERSION OF RENEWABLE LEASHEOLDS INTO PERPETUITIES: Mortgage Money, . . . . .	20,463 0 1	—	231,663 17 3	231,746 17 4
By GRANT-ROUSE ADVANCES, RATE BOARD OF FIRST FRUIT: Instalments, . . . . .	11,801 10 6	9,132 15 4	19 7 2	21,144 2 0
By GRANT-ROUSE MORTGAGES: Instalments, &c. . . . .	6,037 14 3	45,785 19 5	454 15 4	32,276 9 0
* These Balances of £7,368,563 11 5 and £1,365,592 14 4 include the aggregate amount of the fixed instalments which will become payable in the manner of a terminable annuity in redemption of purchase money with interest for the entire period of each debt.				
	£ 331,809 18 5	54,916 14 9	8,778,782 5 7	9,635,700 18 0

## STATEMENT.

1869, TO 31st DECEMBER, 1875.

SALES.		Gross Sales (Deposits).
For Cash.	On Credit.	
£ s. d.	£ s. d.	£ s. d.
323,566 11 9	3,361,733 1 2	3,765,733 12 11
553,604 7 11	487,492 17 3	1,044,997 5 9
11,091 6 9	2,132 0 0	13,223 6 9
424,701 3 4	487,476 9 10	912,177 12 9
1,055 10 0	—	1,055 10 0
368,294 8 6	40,193 13 7	368,487 5 1
131,254 6 8	202,295 11 0	333,524 17 8
£ 1,735,596 14 11	4,051,992 22 10	5,357,299 7 9

A. J. PHIPPS,

Accountant to the Commissioners.

alities in Ireland, and (II) the extent to which Property has been sold (for Cash and on Credit), for the year 1875. The Rentals of Tithe Rent-charge, Landed Property, &c., for the year 1875, showing the Arrears due on this Report is made at too early a date to admit of an Abstract Statement of them being furnished.

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